

April 15, 2008

**TO THE MEMBERS OF THE BROWN  
COUNTY BOARD OF SUPERVISORS**

Ladies and Gentlemen:

The PUBLIC SAFETY COMMITTEE met in regular session on April 2, 2008, and recommends the following motions:

1. Review minutes/reports:
  - a) Criminal Justice Coordinating Board (2/26/08).
  - b) Fire Investigation Task Force Board of Directors (2/17/08).Receive & place on file items a-b.
2. Medical Examiner - Resolution re: Authority to Execute a 2007-2008 Labor Agreement with the Brown County Medical Examiner Investigators, Local 1901, AFSCME, AFL-CIO. (Referred to Public Safety Committee from Executive Committee of March 10, 2008.) Refer to Labor Negotiator.
3. Medical Examiner - Budget Status Financial Report for February 29, 2008. Receive & place on file.
4. Volunteers in Probation - Monthly Statistics for February 29, 2008. Receive & place on file.
5. Teen Court - Stats for February 2008. Receive & place on file.
6. Public Safety Communications - Request for Budget Transfer: Increase in Expenditures with Offsetting Increase in Revenue: Increase in Emergency Management Planning Grant (\$11,854.76). (Budget Transfer to be distributed at meeting.) Approve.
7. Public Safety Communications - Budget Status Financial Report for February 29, 2008. (To be distributed at meeting.) Receive & place on file.
8. Public Safety Communications - Discussion on wireless E-911 surcharge. Draft a resolution including emergency placing of the budget repair bill and sent it to the Wisconsin Counties Association as well as all the other counties in the State of Wisconsin. See Resolutions, Ordinances April County Board.
9. Public Safety Communications - Director's report. Receive & place on file.
10. Sheriff - Request for Budget Transfer (#08-20): Increase in Expenditures with Offsetting Increase in Revenue: Add one sworn Directed Enforcement Office (DEO) for Village of Bellevue from June 2<sup>nd</sup> to remainder of 2008 (\$47,462). (Referred to Executive Committee.) Approve.
11. Sheriff - Resolution re: Sheriff's Department Change in Table of Organization. (Referred to Executive Committee.) Committee approved. See Resolutions, Ordinances April County Board.

12. Sheriff - Budget Status Financial Report for:
  - a) December 31, 2007.  
Approve.
  - b) February 29, 2008.  
Receive & place on file.
13. Sheriff - Key Factor Report for April 2008 with Jail Average Daily Population by month and Overtime Expenditures. Receive & place on file.
14. Sheriff's - report. Receive & place on file.
15. Circuit Courts, Clerk of Courts & District Attorney - Budget Status Financial Report for February 29, 2008. Receive & place on file.
16. **Closed Session:** Pursuant to Sec. 19.85 (1) (c) considering employment, promotion, compensation, or performance evaluation date of a public employee over which the Committee has jurisdiction or exercises responsibility. (No Closed Session held.)
17. Audit of bills. Pay the bills.

Approved by:

---

COUNTY EXECUTIVE

Date

Word 97\reports\pubsaf\April15\_2008.doc

**PROCEEDINGS OF THE BROWN COUNTY**  
**PUBLIC SAFETY COMMITTEE**

Pursuant to Section 19.84 Wis. Stats., a regular meeting of the Brown County Public Safety was held on Wednesday, April 2, 2008 at 5:00 p.m. in room 200 at the Northern Building, 305 E. Walnut Street, Green Bay, WI.



**Present:** Harold Kaye, Guy Zima, Andy Nicholson  
**Excused:** Bill Clancy, Joe Backmann  
**Also Present:** Supervisor Jack Krueger, Executive Tom Hinz, Jayme Sellen, Jim Nickel, Bob Heimann, Beth Rodgers, Sheriff Kocken, Don Hein, Cullen Peltier, Bill Dowell, Jeff Oudeans, Terri Delaurelle, Al Klimek, John Zakowski, Susan Tilot.

1. CALL MEETING TO ORDER.

The meeting was called to order by Supervisor Kaye at 5:04 p.m. (There was not a quorum at the beginning of the meeting so Supervisor Jack Krueger substituted for Andy Nicholson).

2. APPROVE/MODIFY AGENDA.

**A MOTION WAS MADE BY SUPERVISOR KRUEGER AND SECONDED BY SUPERVISOR ZIMA TO APPROVE. Vote taken. MOTION CARRIED UNANIMOUSLY.**

3. APPROVE/MODIFY MINUTES:

- a) REGULAR MEETING OF MARCH 5, 2008.
- b) SPECIAL MEETING OF MARCH 19, 2008.

**A MOTION WAS MADE BY SUPERVISOR ZIMA AND SECONDED BY SUPERVISOR KRUEGER TO RECEIVE AND PLACE ON FILE ITEMS 3A AND 3B. Vote taken. MOTION CARRIED UNANIMOUSLY.**

4. REVIEW MINUTES/REPORTS:

- a) CRIMINAL JUSTICE COORDINATING BOARD (2/26/08).
- b) FIRE INVESTIGATION TASK FORCE BOARD OF DIRECTORS (2/17/08).

**A MOTION WAS MADE BY SUPERVISOR KRUEGER AND SECONDED BY SUPERVISOR ZIMA TO RECEIVE AND PLACE ON FILE ITEMS 4A AND 4B. Vote taken. MOTION CARRIED UNANIMOUSLY.**

**PUBLIC COMMENTS**

5. None.

**MEDICAL EXAMINER**

6. RESOLUTION RE: AUTHORITY TO EXECUTE A 2007-2008 LABOR AGREEMENT WITH THE BROWN COUNTY MEDICAL EXAMINER INVESTIGATORS, LOCAL 1901, AFSCME, AFL-CIO. (REFERRED TO PUBLIC SAFETY COMMITTEE FROM EXECUTIVE COMMITTEE OF MARCH 10, 2008.)

Supervisor Kaye stated he had received a report from Medical Examiner, Al Klimek, regarding a uniform policy for clothing allowance but stated it will still have to go through the Labor Negotiator.

**A MOTION WAS MADE BY SUPERVISOR ZIMA AND SECONDED BY SUPERVISOR KRUEGER TO REFER TO LABOR NEGOTIATOR. Vote taken. MOTION CARRIED UNANIMOUSLY.**

7. BUDGET STATUS FINANCIAL REPORT FOR FEBRUARY 29, 2008.

**A MOTION WAS MADE BY SUPERVISOR ZIMA AND SECONDED BY SUPERVISOR KRUEGER TO RECEIVE AND PLACE ON FILE. Vote taken. MOTION CARRIED UNANIMOUSLY.**

**VOLUNTEERS IN PROBATION**

8. VIP – MONTHLY STATISTICS FOR FEBRUARY 29, 2008.

**TEEN COURT**

9. TEEN COURT STATS FOR FEBRUARY 2008.

**A MOTION WAS MADE BY SUPERVISOR ZIMA AND SECONDED BY SUPERVISOR KRUEGER TO RECEIVE AND PLACE ON FILE ITEMS 8 AND 9. Vote taken. MOTION CARRIED UNANIMOUSLY.**

**PUBLIC SAFETY COMMUNICATIONS**

10. REQUEST FOR BUDGET TRANSFER: INCREASE IN EXPENDITURES WITH OFFSETTING INCREASE IN REVENUE: INCREASE IN EMERGENCY MANAGEMENT PLANNING GRANT (\$11,854.76). (BUDGET TRANSFER TO BE DISTRIBUTED AT MEETING.)

Public Safety Communications Director, Jim Nickel, provided a copy of the Budget Transfer (attached) and a letter re: Emergency Management Performance Grant (EMPG) Award for 2007 – Redistribution. Nickel had asked the committee to pass it with the provision for County Executive Hinz to sign the Budget Transfer since it currently had not been signed.

Emergency Management Director, Cullen Peltier, stated this budget transfer is a redistribution of 2007's grant funds. An X amount of dollars from the Feds at the State level that is redistributed to Counties based on previous year's applications. It is money that has been budgeted and is additional dollars to be used for the Emergency Management Program.

**A MOTION WAS MADE BY SUPERVISOR ZIMA AND SECONDED BY SUPERVISOR KRUEGER TO APPROVE. Vote taken. MOTION CARRIED**

**UNANIMOUSLY.**

11. **BUDGET STATUS FINANCIAL REPORT FOR FEBRUARY 29, 2008. (TO BE DISTRIBUTED AT MEETING.)**

The Budget Status Financial Report was provided and is attached.

**A MOTION WAS MADE BY SUPERVISOR KRUEGER AND SECONDED BY SUPERVISOR ZIMA TO RECEIVE AND PLACE ON FILE. Vote taken. MOTION CARRIED UNANIMOUSLY.**

12. **DISCUSSION ON WIRELESS E-911 SURCHARGE.**

Nickel referred to a letter (attached) regarding the 911 surcharge and stated it had not been passed and all the counties in Wisconsin are affected by this. The result would be, Brown County will have a \$3,500 2008 budget problem, and about a \$45,000 budget problem in 2009 assuming there will be no recovery based on the information provided.

Legislative Assistant, Jayme Sellen, stated she had been talking to all Legislators, while WCA is also working on the issue. They are all trying to get this into the Budget Repair Bill. It's the #1 issue with the Wisconsin County Executives and Administrators.

**A MOTION WAS MADE BY SUPERVISOR ZIMA AND SECONDED BY SUPERVISOR KRUEGER TO DRAFT A RESOLUTION INCLUDING EMERGENCY PLACING OF THE BUDGET REPAIR BILL AND SEND IT TO THE WISCONSIN COUNTIES ASSOCIATION AS WELL AS ALL THE OTHER COUNTIES IN THE STATE OF WISCONSIN. Vote taken. MOTION CARRIED UNANIMOUSLY.**

*Supervisor Nicholson arrived at 5:25 p.m.*

13. **DIRECTOR'S REPORT.**

Nickel provided a handout (attached) re: Director's Report, April 2, 2008. He highlighted certain items and answered questions from the committee. Facility Management Director, Bill Dowell, came forward and gave an update for item #2 from the Director's Report and provided a copy of the Communications Center Addition schedule (attached).

**A MOTION WAS MADE BY SUPERVISOR NICHOLSON AND SECONDED BY SUPERVISOR ZIMA TO RECEIVE AND PLACE ON FILE. Vote taken. MOTION CARRIED UNANIMOUSLY.**

**SHERIFF**

14. **REQUEST FOR BUDGET TRANSFER (#08-20): INCREASE IN EXPENDITURES WITH OFFSETTING INCREASE IN REVENUE: ADD ONE SWORN DIRECTED ENFORCEMENT OFFICE (DEO) FOR VILLAGE OF BELLEVUE FROM JUNE 2<sup>ND</sup> TO REMAINDER OF 2008 (\$47,462). (REFERRED TO EXECUTIVE COMMITTEE.)**

**A MOTION WAS MADE BY SUPERVISOR NICHOLSON AND SECONDED BY SUPERVISOR ZIMA TO APPROVE. Vote taken. MOTION CARRIED UNANIMOUSLY.**

15. RESOLUTION RE: SHERIFF'S DEPARTMENT CHANGE IN TABLE OF ORGANIZATION. (REFERRED TO EXECUTIVE COMMITTEE.)

**A MOTION WAS MADE BY SUPERVISOR NICHOLSON AND SECONDED BY SUPERVISOR ZIMA TO APPROVE. Vote taken. MOTION CARRIED UNANIMOUSLY.**

16. BUDGET STATUS FINANCIAL REPORT FOR:  
a) DECEMBER 31, 2007.

Sheriff Accountant, Don Hein, provided a handout (attached) re: Brown County Sheriff's Department Budget to Actual Expenditures and Revenues for Calendar Year 2007.

**A MOTION WAS MADE BY SUPERVISOR NICHOLSON AND SECONDED BY SUPERVISOR ZIMA TO APPROVE 16A. Vote taken. MOTION CARRIED UNANIMOUSLY.**

*Supervisor Nicholson was excused at 5:55 p.m.*

- b) FEBRUARY 29, 2008.

**A MOTION WAS MADE BY SUPERVISOR ZIMA AND SECONDED BY SUPERVISOR KRUEGER TO RECEIVE AND PLACE ON FILE 16B. Vote taken. MOTION CARRIED UNANIMOUSLY.**

17. KEY FACTOR REPORT FOR APRIL 2008 WITH JAIL AVERAGE DAILY POPULATION BY MONTH AND OVERTIME EXPENDITURES.

**A MOTION WAS MADE BY SUPERVISOR ZIMA AND SECONDED BY SUPERVISOR KRUEGER TO RECEIVE AND PLACE ON FILE. Vote taken. MOTION CARRIED UNANIMOUSLY.**

18. SHERIFF'S REPORT.

No report.

**A MOTION WAS MADE BY SUPERVISOR ZIMA AND SECONDED BY SUPERVISOR KRUEGER TO RECEIVE AND PLACE ON FILE. Vote taken. MOTION CARRIED UNANIMOUSLY.**

**CIRCUIT COURTS** Budget Status Financial Report for February 29, 2008. No Other Agenda Items.

**CLERK OF COURTS** Budget Status Financial Report for February 29, 2008. No Other Agenda Items.

**DISTRICT ATTORNEY Budget Status Financial Report for February 29, 2008. No Other Agenda Items.**

The District Attorney Administrative Supervisor, Susan Tilot, noted an error on their Budget Summary Report. Under the Professional Services category, it indicated they spent over \$10,000. The expense for their new copier was added into that column, it is a valid expense but in the wrong ledger column and will be transferred.

**A MOTION WAS MADE BY SUPERVISOR ZIMA AND SECONDED BY SUPERVISOR KRUEGER TO RECEIVE AND PLACE ON FILE CIRCUIT COURTS, CLERK OF COURTS AND DISTRICT ATTORNEY BUDGET STATUS FINANCIAL REPORTS. Vote taken. MOTION CARRIED UNANIMOUSLY.**

**OTHER**

19. **CLOSED SESSION: PURSUANT TO SEC. 19.85 (1) (C) CONSIDERING EMPLOYMENT, PROMOTION, COMPENSATION, OR PERFORMANCE EVALUATION DATE OF A PUBLIC EMPLOYEE OVER WHICH THE COMMITTEE HAS JURISDICTION OR EXERCISES RESPONSIBILITY.**

No closed session held.

20. **AUDIT OF BILLS.**

**A MOTION WAS MADE BY SUPERVISOR ZIMA AND SECONDED BY SUPERVISOR KRUEGER TO PAY THE BILLS. Vote taken. MOTION CARRIED UNANIMOUSLY.**

21. **SUCH OTHER MATTERS AS AUTHORIZED BY LAW.**

Supervisor Krueger commended Chair Kaye on his time and dedication spent as a County Board Supervisor and the Public Safety Chairman.

Supervisor Zima agreed referring to Chairman Kaye as a one man Army who brought lots of time with great attention to detail. He has done a fantastic and unbelievably good job and had been acknowledged by many. For the record, Zima, would like to put his highest respect toward Chairman Kaye and requested that Mr. Kaye be acknowledged for all his areas of effort achieved and honor him at the next Brown County Board meeting.

**MOTION MADE BY SUPERVISOR ZIMA AND SECONDED BY SUPERVISOR KRUEGER TO ADJOURN AT 6:05 P.M. VOTE TAKEN. MOTION APPROVED UNANIMOUSLY.**

Respectfully submitted,

Alicia A. Loehlein  
Recording Secretary

# REQUEST FOR BUDGET TRANSFER

**INSTRUCTIONS:** This form is to be completed for any Category 1, 2a, 2b, 3, 4, or 5, budget transfer. Completed forms should be submitted to the Office of Management and Budget.

**TYPE OF TRANSFER**  
(check one)

**DESCRIPTION**

**APPROVAL LEVEL**

<input type="checkbox"/> Category 1	Reallocation from one line item to another within the major budget categories	Department Head
<input type="checkbox"/> Category 2	<input type="checkbox"/> a. Change in Outlay not requiring transfer of funds from another major budget category. <input type="checkbox"/> b. Change in any item within Outlay account which requires the transfer of funds from any other major budget category or the transfer of Outlay funds to another major budget category.	County Executive  County Board
<input type="checkbox"/> Category 3	<input type="checkbox"/> a. Reallocation between Budget Categories other than 2b or 3b transfers. <input type="checkbox"/> b. Reallocation of Salaries and Fringe Benefits to another major budget category except contracted services, or reallocation to Salaries and Fringe Benefits from another major budget category except contracted services.	County Executive  County Board
<input type="checkbox"/> Category 4	Interdepartmental Transfer (including contingency or general fund transfers)	County Board
<input checked="" type="checkbox"/> Category 5	Increase in Expenditures with Offsetting Increase in Revenue	County Board

**DESCRIPTION AND JUSTIFICATION** (attach additional sheets as needed). In narrative form describe the requested transfer to include amount, account to transfer from, account to transfer to, and the effect on revenue and expense.

Brown County Emergency Management has received an increase in our FFY2007 Emergency Management Planning Grant in the amount of amount of \$11,854.76. The increase funds will be used to offset increased hours of the salary and fringes of the Emergency Management Office Manager. Please increase the following expenditure and revenue accounts:

#10-1302-500101 (Salary)	\$7,789.38
#10-1302-500201 (Fringe)	\$4,065.38
#10-1302-43-5830 (Rev-Other State Grants)	\$11,854.76

Emergency Management  
Department

James V. Michel  
Department Head

March 21, 2008  
Date

☐ Approved

☐ Disapproved

\_\_\_\_\_  
County Executive

\_\_\_\_\_  
Date



Brown County  
Public Safety Communications  
Budget Status Report  
2/29/2008

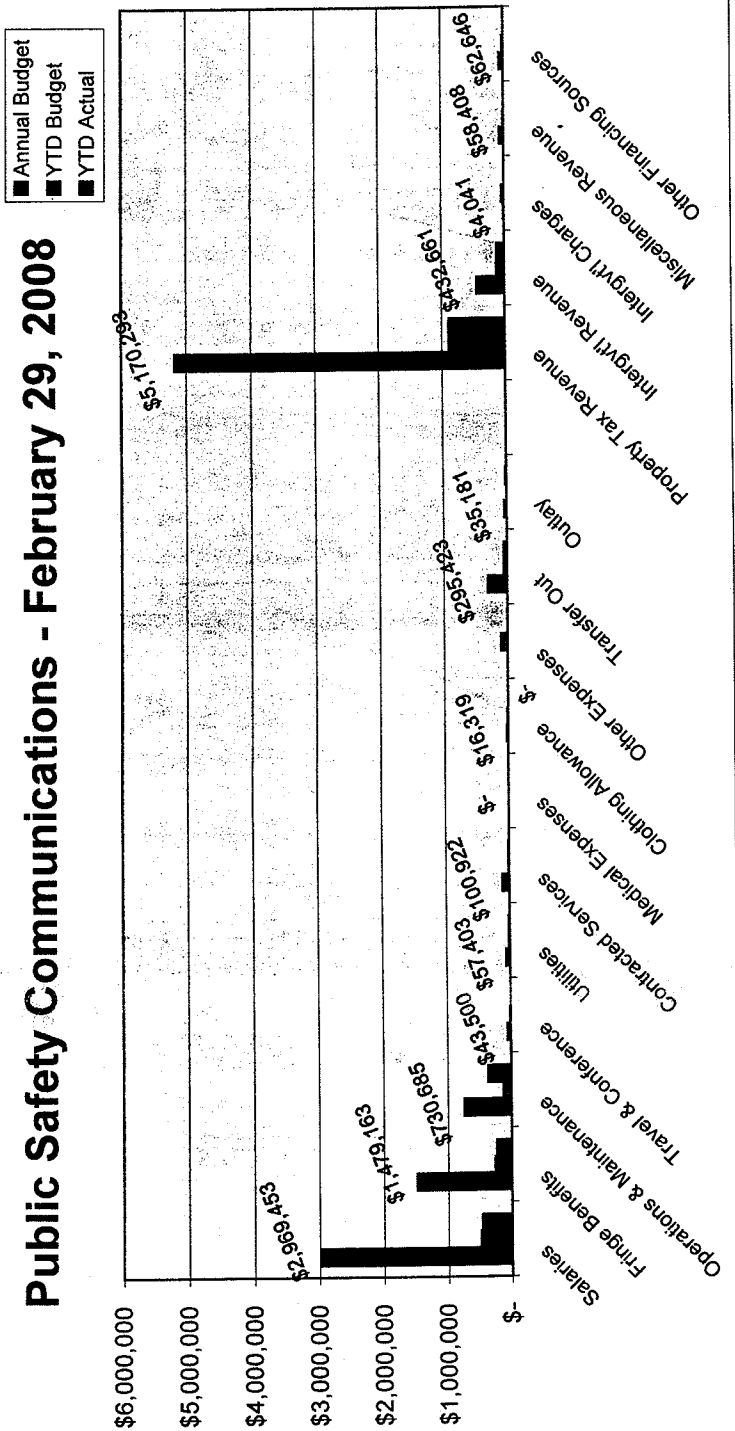
	Annual Budget	YTD Budget	YTD Actual
Salaries	\$ 2,969,453	\$ 474,136	\$ 456,311
Fringe Benefits	\$ 1,479,163	\$ 248,777	\$ 221,635
Operations & Maintenance	\$ 730,685	\$ 116,857	\$ 352,096
Travel & Conference	\$ 43,500	\$ 7,250	\$ 832
Utilities	\$ 57,403	\$ 9,626	\$ 8,118
Contracted Services	\$ 100,922	\$ 6,539	\$ 4,620
Medical Expenses	\$ -	\$ -	\$ -
Clothing Allowance	\$ 16,319	\$ 2,779	\$ 2,419
Other Expenses	\$ -	\$ 98,027	\$ -
Transfer Out	\$ 295,423	\$ 50,957	\$ 52,458
Outlay	\$ 35,181	\$ -	\$ 9,914
Property Tax Revenue	\$ 5,170,293	\$ 880,721	\$ 880,722
Intergvt'l Revenue	\$ 432,661	\$ 120,916	\$ 117,027
Intergvt'l Charges	\$ 4,041	\$ 33,391	\$ -
Miscellaneous Revenue	\$ 58,408	\$ 3,669	\$ 290
Other Financing Sources	\$ 62,846	\$ 15,761	\$ 896

**HIGHLIGHTS:**

**Expenses:** Maintenance is over budget because we pay the annual amount early in the year.

**Revenues:** Revenues are slightly behind plan due to quarterly FoxComm billing cycle.

**Public Safety Communications - February 29, 2008**





# KARL VAN ROY

STATE REPRESENTATIVE

March 21, 2008

Jayne Sellen  
Office of the Brown County Executive  
305 E. Walnut Street  
P.O. Box 23600  
Green Bay, WI 54305

Dear Jayme,

Thank you for contacting me to express your thoughts on the wireless 911 surcharge, which is scheduled to sunset on April 30, 2009. I appreciate the time you took to contact me about this important matter.

I discussed the E911 surcharge with the office of Representative Phil Montgomery, as he is the Chair of the Assembly Committee on Energy and Utilities. I was informed that Representative Montgomery and other officials are looking to organize a panel to discuss this surcharge sometime over the summer. One of the issues to be addressed will be whether or not to continue the surcharge. If it continues, how much should it be? For what purposes should the money be used? Depending on the outcome of the discussions, the Legislature may take up legislation during the 2009-2010 Legislative Session that will address the sunset date of the surcharge. If legislation is introduced during the next session concerning the surcharge, I will certainly keep the interests of Brown County in mind as this issue evolves throughout the upcoming year.

Again, thank you for contacting me about the E911 surcharge. If you ever have questions or comments regarding state issues, please feel free to contact me.

Your Representative,

Karl Van Roy  
90<sup>th</sup> Assembly District

# DEPARTMENT OF PUBLIC SAFETY COMMUNICATIONS

*Brown County*

307 SOUTH ADAMS STREET  
ROOM 212  
GREEN BAY, WISCONSIN 54301-4582



Emergency Communication Services  
9-1-1 Center Operations  
Emergency Management

PHONE (920) 448-7610  
FAX (920) 448-7614

James V. Nickel, P.E.  
Director

## Director's Report April 2, 2008

### 1. 800 MHz Rebanding

We have **FINALLY** achieved an agreement in principal with Sprint/Nextel to meet the Federal Communications Commission's (FCC) rebanding mandate in Report and Order 04-168. This began in January of 2006 and after recent months of intense negotiating; we obtained an agreement in principal on last week.

The agreement calls for Nextel to pay to replace 125 mobile units and 115 portable units that cannot be retuned to the new frequency. The 900 remaining 800 MHz voice and data radios will be retuned, as will the infrastructure. This affects Green Bay, Ashwaubenon, the Jail, Drug Taskforce and all Police and Fire agency data units.

In March we also submitted a wavier to the Federal Communications Commission requesting an extension to May 30<sup>th</sup> to complete the necessary formal FRA and obtain required approvals.

### 2. New Communications Center Project

Raasch and Associates has been selected as the Architect. Selmer has been selected by the County Board as the Construction Manager At Risk.

We have begun a series of meetings with vendors of existing equipment that are required to make this move. Much work remains to be done before cost estimates can be obtained. AC power requirements are being provided to the architect's team.

We have reviewed several variations of the original plan to make this Center area work more efficiently. One major change made was to move the equipment rooms downstairs. The training room was moved upstairs to allow access to bathrooms and in closer proximity to the EOC area, where it can double as a separate decision area.

### 3. Radio Tower

One item required for the project is construction of a self-supporting 250 foot tower at the new site to mount the antennas for the Police, Fire and EMS radio equipment and antennas for the microwave links to the remote sites (replacing the existing tower at the GBPD). We are currently looking for grant money for this tower and replacement microwave links. Some equipment may be funded by Foxcomm, as they look to displace existing recurring cost.

#### **4. Foxcomm Radio Report**

CTO Consultants, the consultant that Foxcomm hired, finally presented their recommendations to the Foxcomm Fiscal Advisory Board on March 3rd. They presented one system serving all four counties, but their recommendations were based upon incomplete technical assumptions. The result is Brown County would pay 40% of the cost and receive 20% of the system benefit.

The Foxcomm approach will not be the best approach for Brown County's radio system, but sharing interconnects and back-up dispatching with them could make sense. Obviously much more discussion and real engineering work is required here.

#### **5. E911 Wireless Surcharge**

This wireless surcharge is due to sunset on November 30, 2008. The State Legislature will not take up the issue because they are out of session until after the November elections. This will create a \$3,500 budget problem for 2008 and will cost the County taxpayers an extra \$45,000 next year if not funded by the surcharge.

#### **6. OJA State Radio Communications Funding**

Brown, Dodge, Fond du Lac, Marathon, Oconto and Rock Counties have all passed resolutions against the funding of the State system with current and future OJA grants that contain local pass-through provisions. Many additional counties will follow. Last week the Governor signed Assembly Bill 321 to make the SEIC a statutory part of the State Department of Administration. The stated purpose is to fund the State's system and develop operational guidelines.

#### **7. Cellular Location Accuracy (E911)**

The FCC's requirement to test accuracy of cellular location by PSAP operating area, rather than cellular service area was halted by a Federal Appeals Court last week. The requirement was to take effect in March, 2009. This would have the most affect on the carriers that use triangulation to determine location and was opposed by the industry.

#### **8. PSC Advisory Committee Meeting**

A meeting of the Public Safety Communications Advisory Committee was held on March 25, 2008. We discussed the new 911 center, MABAS dispatching plans and future communications systems plans. The Fire Chiefs Association and Police Chief's Association will be asked to review the existing county-wide radio numbering plans.

#### **9. National Telcomm Week – April 13-19**

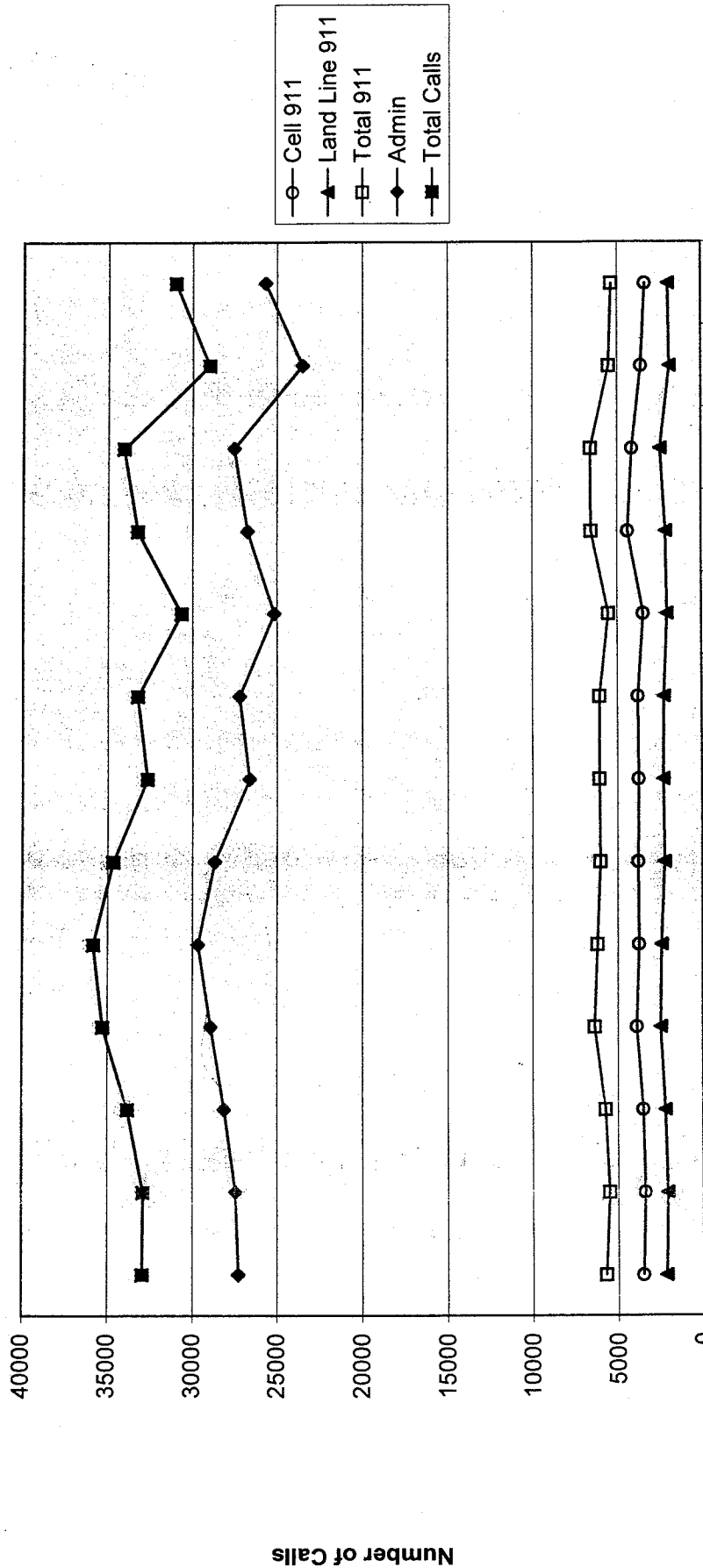
National Telecommunicators Week is celebrated in April. We have some great people on the team and are planning to recognize them at an awards ceremony scheduled for April 16<sup>th</sup> at 9:30 AM at the Brown County Library Auditorium. All are invited.

Regards,

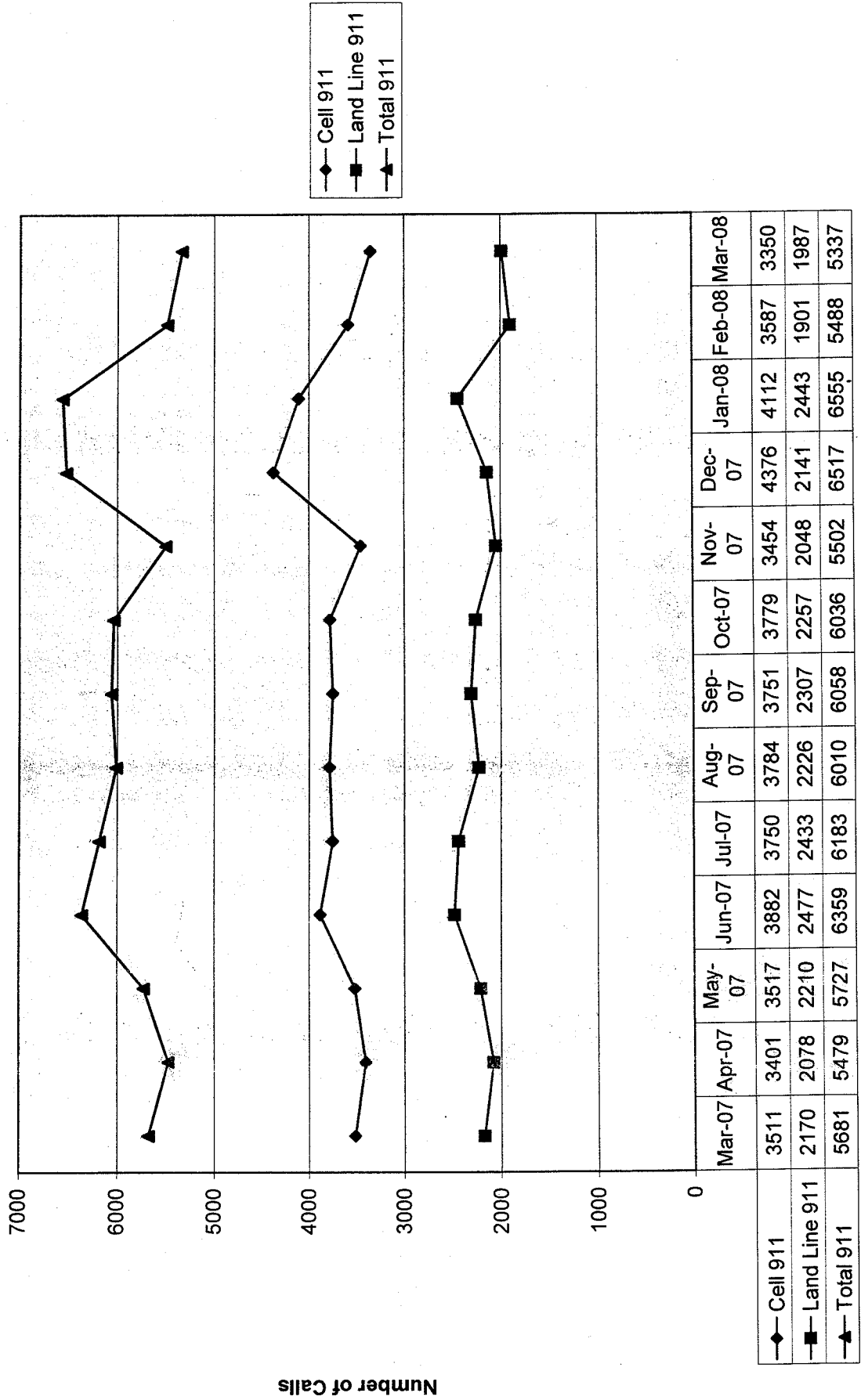


Jim Nickel  
Director

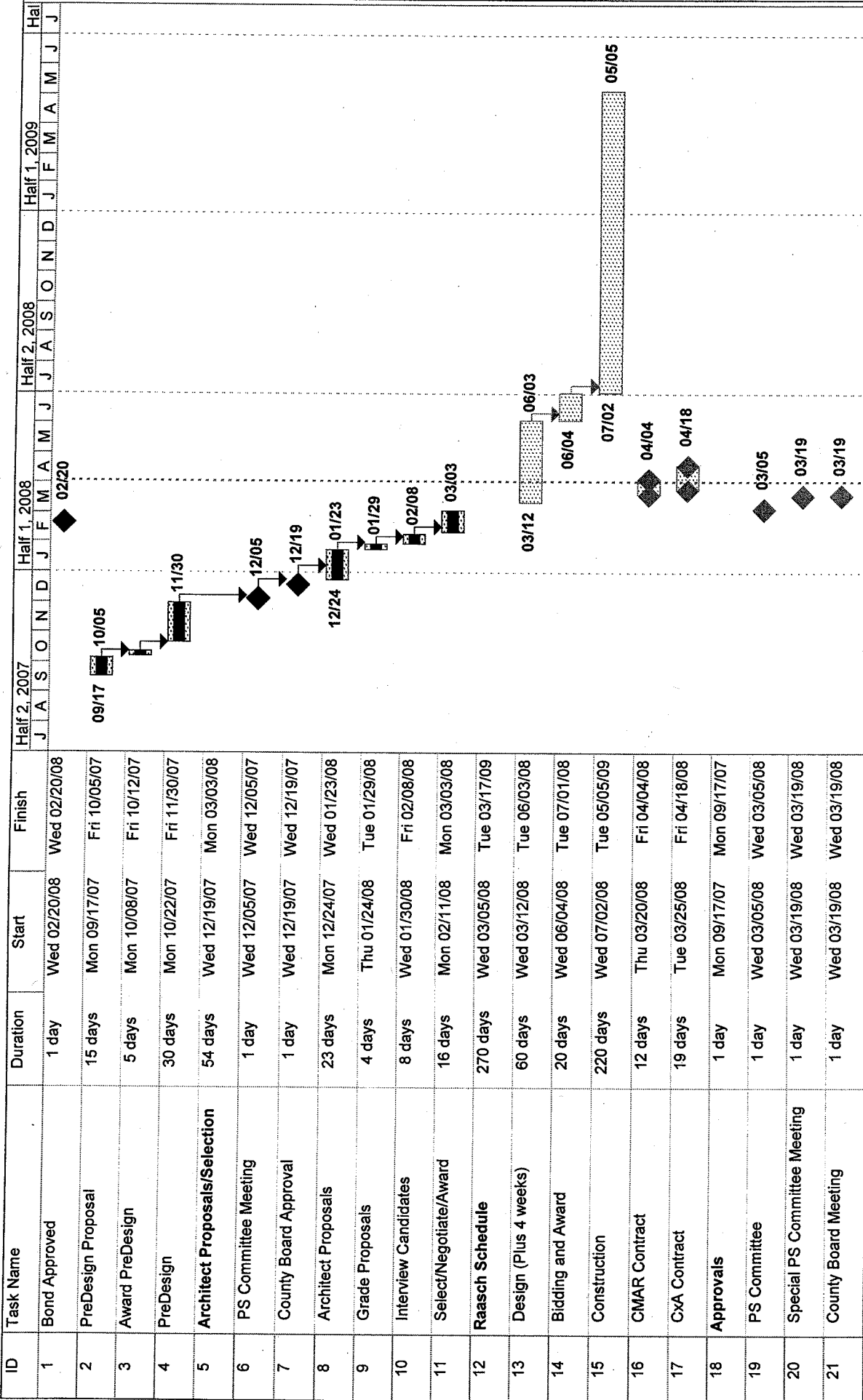
# 2007-2008 Brown County PSC Call Volume



# 2007-2008 Brown County PSC 911 Call Volume



# Communications Center Addition



Project: Com Ctr120507  
Date: Wed 04/02/08

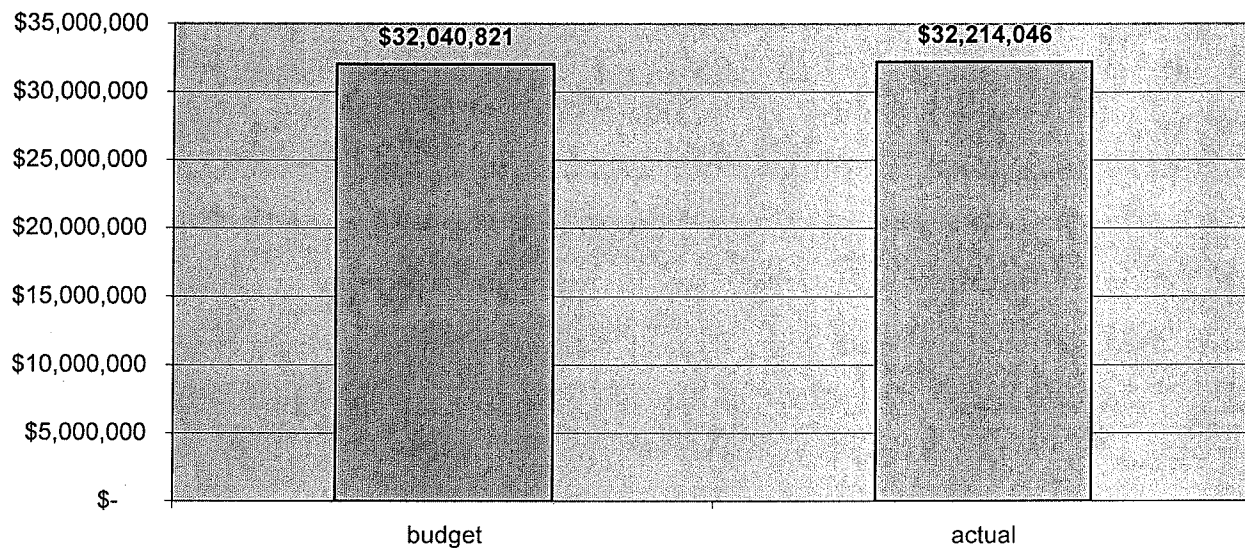
Budget Actual  
2007

**BROWN COUNTY SHERIFF'S DEPARTMENT  
Budget to Actual Expenditures and Revenues  
For Calendar Year 2007**

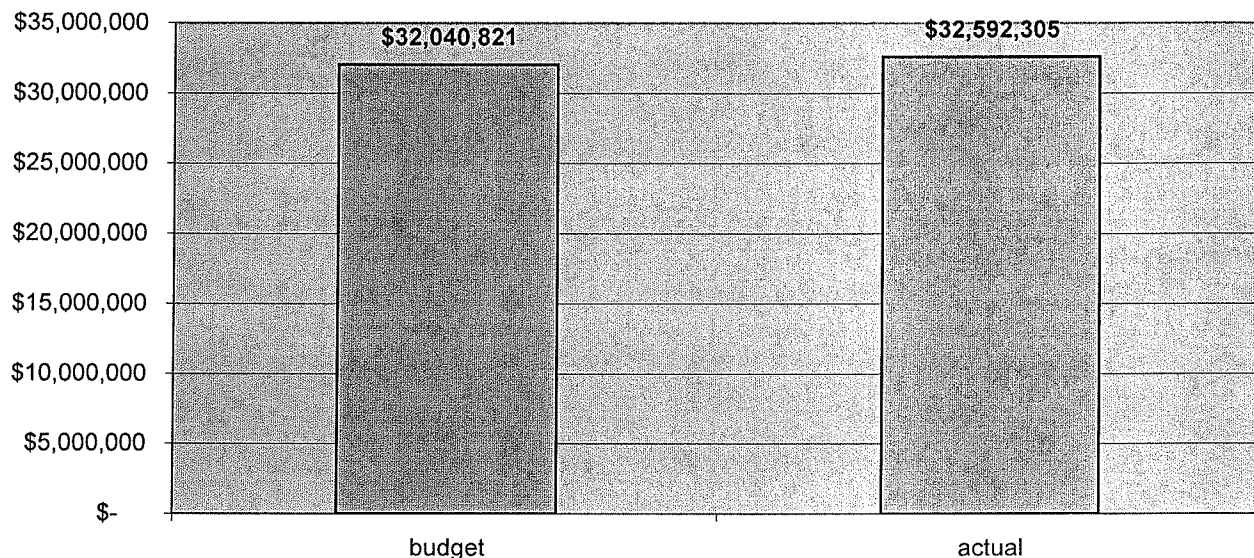
Preliminary Figures - not audited

	<u>Budget</u>	<u>Actual (est.)</u>	<u>Favorable/ (unfavorable) Variance</u>	<u>Percent of Budget</u>
Revenues	\$ 32,040,821	\$ 32,214,046	\$ 173,225	0.54%
Expenditures	\$ 32,040,821	\$ 32,592,305	\$ (551,484)	-1.72%
<b>Excess Revenue/(Expenditures)</b>	<b>\$ -</b>	<b>\$ (378,259)</b>	<b>\$ (378,259)</b>	<b>-1.18%</b>

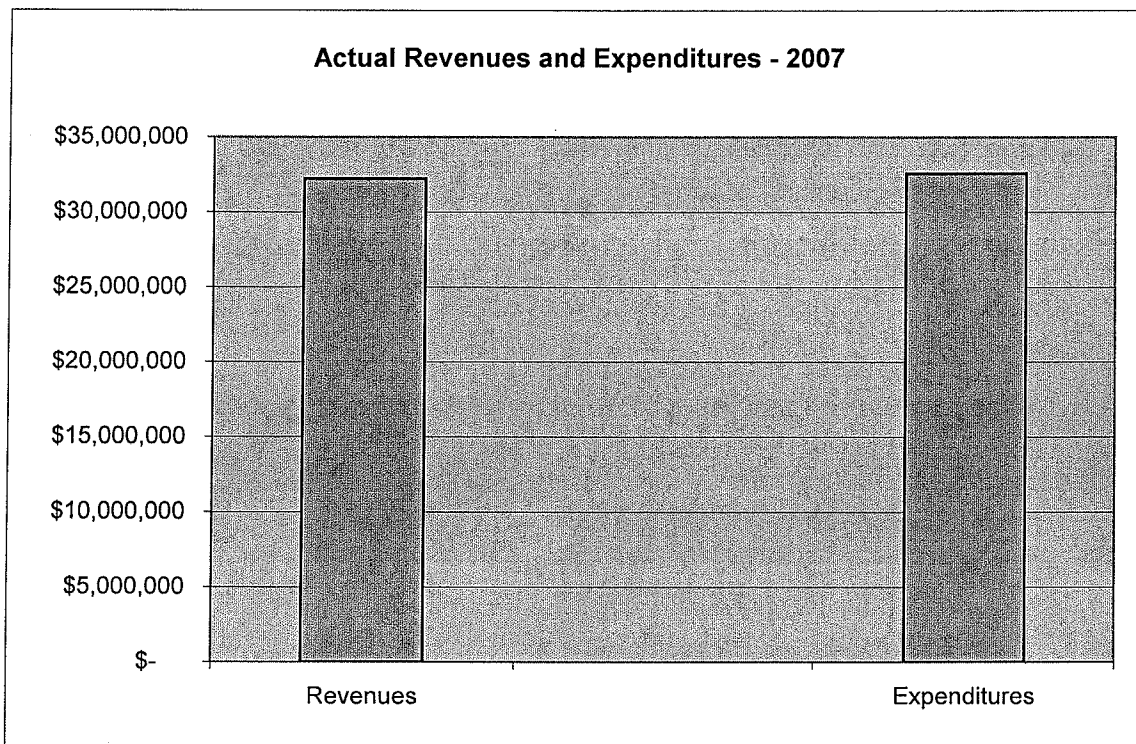
**Revenues - Budget and Actual - 2007**



**Expenditures - Budget and Actual - 2007**







**NOTE:**

At the end of 2007, the Administration Department posted an entry to expenditures in the amount of \$166,873.98 representing a dollar value of comp. time carried over by officers from 2007 to 2008. This entry in effect assumes all year-end comp. time was paid out, which was not the case.

While this entry appears to be correct accounting practice, 2007 was the first year this was done so in effect the results of comp. time balances built up over the course of over a dozen years was entirely posted to expenditures in 2007.

The 2007 budget was based on actual expenditures and did not include an amount for this type of accrual entry. Had that entry not been made, the year end financial figures would be as follows:

Preliminary Figures - not audited

	<u>Budget</u>	<u>Actual (est.)</u>	<u>Favorable/ (unfavorable) Variance</u>	<u>Percent of Budget</u>
Revenues	\$ 32,040,821	\$ 32,214,046	\$ 173,225	0.54%
Expenditures	\$ 32,040,821	\$ 32,425,431	\$ (384,610)	-1.20%
<b>Excess Revenue/((Expenditures)</b>	<b>\$ -</b>	<b>\$ (211,385)</b>	<b>\$ (211,385)</b>	<b>-0.66%</b>